

Schedule 170-3

UNIVERSITY OF NEBRASKA BOARD OF REGENTS

Accounting Records

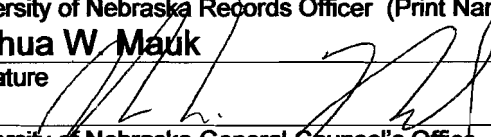
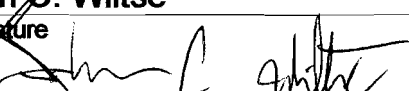
September 20, 2007

**Nebraska Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508
(402) 471-2559**

REQUEST FOR APPROVAL OF RECORDS RETENTION AND DISPOSITION SCHEDULE	SCHEDULE
	170-3
	AGENCY, BOARD OR COMMISSION Board of Regents of the University of Nebraska
TO: STATE RECORDS ADMINISTRATOR STATE OF NEBRASKA	RECORDS SERIES Accounting Records

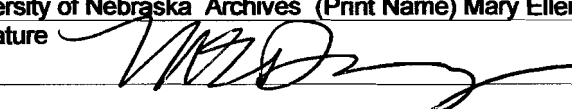
PART I – UNIVERSITY OF NEBRASKA STATEMENT

In accordance with Section 84-1212.01, (Reissue 1999), approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01(2), R.R.S. 1943. The attached Records Retention and Disposition Schedule has been approved by the records officers of the University of Nebraska.

University of Nebraska Records Officer (Print Name)	
Joshua W. Mauk	
Signature	DATE
	7/26/07
University of Nebraska General Counsel's Office (Print Name)	
John C. Wiltse	
Signature	DATE
	26 July 2007

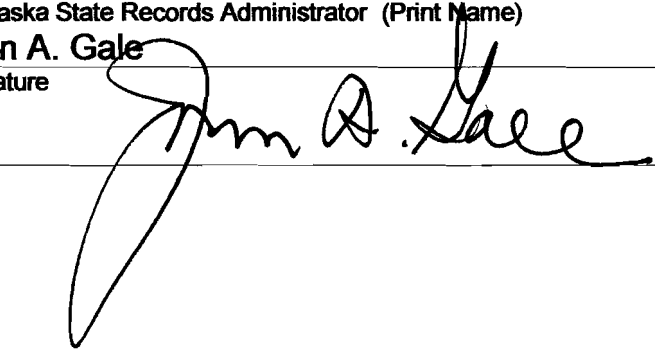
PART II - ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the University of Nebraska Archives has been recommended for such material, and this schedule is approved as submitted.

University of Nebraska Archives (Print Name) Mary Ellen Ducey	
Signature	DATE
	19 Sept. 07

PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

Nebraska State Records Administrator (Print Name)	
John A. Gale	
Signature	DATE
	Sept 20, 2007

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. State Agencies General Records Schedule No. 124 contains those records common to most state government agencies. This schedule takes precedence over General Records Schedule No. 124.

This schedule provides ongoing authority to dispose of paper records that do not have a permanent retention period after electronic copies have been made in accordance with Neb. Rev. Stat. § 25-12,112 (Reissue 1995) and to dispose of paper or electronic records once the record's retention period has expired unless it is subject to a legal hold. The University of Nebraska assumes the responsibility to migrate these electronic records to a new system, software, and/or storage medium when the current system, software, and/or storage medium become obsolete, to ensure that this information remains accessible for the entire required retention period.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is.
2. Dispose of records that have met their retention periods unless they are subject to a legal hold.
3. Complete a **Records Disposition Report** for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, copy it, complete the form, copy it for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. The completed report establishes that the destruction or other disposition of records was done in the normal course of office activities.

**Nebraska Secretary of State
Records Management Division
440 South 8th Street, Suite 210
Lincoln, NE 68508-2294
mary.ott@sos.ne.gov
402-471-4184**

QUESTIONS

If you have any questions about these procedures, please contact your University human resources office.

University of Nebraska Accounting Records Retention and Disposition Schedule

Legend: C = Current; E = Expiration

*Dispose after required retention period provided the audit has been completed with the audit report released and all related comments resolved.

**Transmit to the University of Nebraska Archives (UNL Libraries) for disposition after the required retention period.

Count of Documents	Grouping	Category	Sub-Category	Document	Retention
1	Accounting	General Ledger	Interface	NIS Accounting Feed Data Files	C + 1 year
2*	Accounting	Accounts Payable	Vendor Information	Form W-9 Request for Taxpayer Identification and Certification	1 year after vendor removed from file
3*	Accounting	Fixed Assets	Inventory	Buildings and equipment documentation	1 year after disposal of assets
4*	Accounting	General Ledger	Capital Assets	Bank statements - trustee	1 year after bonds retired
5**	Accounting	General Ledger	Capital Assets	Plant project files	1 year after disposal of assets
6	Accounting	Travel	Arrangements	Trip Authorization	C + 2 years
7*	Accounting	Fixed Assets	Inventory	Asset additions to buildings and equipment, screening records	C + 2 years
8	Accounting	General Ledger	Reports	DAS encumbrance certification	C + 2 bienniums
9*	Accounting	General	Contracts	Contracts/Leases	E + 2 yrs
10	Accounting	General	Contracts	Maintenance Agreements	E + 2 yrs
11**	Accounting	General Ledger	Reports	Monthly Ledgers - paper copy	C + 5 years
12*	Accounting	Accounts Payable	Invoices	Inter-Agency Billing Transaction (IBT)	C + 7 years
13*	Accounting	Accounts Payable	Invoices	Non-Travel Employee Reimbursement	C + 7 years
14*	Accounting	Accounts Payable	Invoices	Procurement Card Receipts and Vouchers	C + 7 years
15*	Accounting	Accounts Payable	Invoices	Quick Order/Quick Pay	C + 7 years
16*	Accounting	Accounts Payable	Invoices	Vendor Invoices	C + 7 years
17*	Accounting	Accounts Payable	Invoices	Visiting Personnel Expense Voucher	C + 7 years
18*	Accounting	Accounts Payable	Invoices	Warrant Request	C + 7 years
19*	Accounting	Accounts Receivable	Interdepartmental Charges	Workstudy offcampus billings	C + 7 years
20*	Accounting	Accounts Receivable	Receipts	Accounts Receivable Billing Invoice, including Foundation	C + 7 years
21*	Accounting	Accounts Receivable	Receipts	Bursar Banking Documents	C + 7 years
22*	Accounting	Accounts Receivable	Receipts	Bursar Remittance Advice and Attachments	C + 7 years
23*	Accounting	Accounts Receivable	Receipts	Cash Register Tape Departmental	C + 7 years
24*	Accounting	General Ledger	Interdepartmental Charges	Interdepartmental Billings and Department's Journal Entries	C + 7 years

25*	Accounting	General Ledger	Interdepartmental Charges	Journal Entries and Allocations by Functional Offices	C + 7 years
26*	Accounting	General Ledger	Year End	Year end accruals, receivables detail	C + 7 years
27*	Accounting	Taxes	Federal	Forms 1098T, 1099, 1042S	C + 7 years
28*	Accounting	Taxes	State	Sales Tax Reports	C + 7 years
29*	Accounting	Travel	Invoices	Travel Expense Reimbursement and documentation	C + 7 years
30*	Accounting	Taxes	Federal	Federal Form 941	7 years
31*	Accounting	Taxes	Federal	Form 990T, UBI returns and support workpapers, documentation	7 years
32*	Accounting	Taxes	State	State Form 941N	7 years
33*	Accounting	General Ledger	Reports	CASB DS2 disclosure statements	C + 10 years
34	Accounting	General Ledger	Reports	Data Collection Form	C + 10 years
35	Accounting	General Ledger	Reports	IPEDS survey and documentation, financial section	C + 10 years
36*	Accounting	General Ledger	Reports	Monthly Ledgers - Web Top copy	C + 15 yrs
37*	Accounting	General Ledger	Reports	Monthly/Bi-Weekly Payroll - Web Top copy	C + 15 yrs
38**	Accounting	General Ledger	Statements	Basic Financial Statements	25 yrs
39**	Accounting	General Ledger	Statements	Comprehensive Annual Financial Report	25 yrs
40**	Accounting	General Ledger	Statements	Federal A133 Audit	25 yrs
41**	Accounting	General Ledger	Statements	Master Trust Indenture Statements	25 yrs
42	Accounting	General Ledger	Year End	Audit and statement workpapers, SAP reports lead schedules	25 yrs
43**	Accounting	General Ledger	Business/Data Warehouse	Accounting transactions database	C + 25 yrs
44*	Accounting	General Ledger	General	Indirect cost proposals	last 3 submitted

File Saved as: University Accounting Records Retention Schedule

Last revised on 09/20/07

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8TH STREET SUITE 210 LINCOLN, NE 68508-2294	AGENCY Board of Regents of the University of Nebraska
	DIVISION
	SUB-DIVISION

REQUIRED INFORMATION:

In accordance with the Records Management Act, Neb. Rev. Stat. § 84-1212.02 (Reissue 1999) records of this agency have been disposed of under the authorization granted by the following schedule(s):

SCHEDULE NUMBER(S) ONLY (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (SEE REVERSE)

OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

--

DATE	SIGNATURE
-------------	------------------

SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.
RMA 03006D

VOLUME ESTIMATING GUIDE

(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)

Vertical File Cabinet, 4 drawer letter-size 6 cubic feet
 Vertical File Cabinet, 4 drawer legal-size..... 8 cubic feet
 Lateral File, 4 drawer/shelf letter-size 9 cubic feet
 Lateral File, 4 drawer/shelf legal-size..... 12 cubic feet
 Records center carton..... 1 cubic foot
 About a pickup load 50 cubic feet

Container	Cubic Feet	Weight (lbs)	Sheets of Paper (8.5" x 11")	Electronic Data Equivalent
			1	20 Kb
			52	1 Mb (1024 Kb)
			53,687	1 Gb (1024 Mb)
N/A	N/A	2,204 lbs (1 metric ton)	220,000	4.1 Gb
Records center carton	1 Cu. Foot	16.66 lbs	1,667	32 Mb
Vertical File Cabinet, 4 drawer letter-size	6 Cu. Feet	100 lbs	10,000	190 Mb
Vertical File Cabinet, 4 drawer legal-size	8 Cu. Feet	133.3 lbs	13,333	254 Mb
About a pickup load	50 Cu. Feet	7,500 lbs	748,638	14 Gb